



Cumbria CCFRA Fire and Rescue Authority

Annual Governance Statement – Good Governance Principles 2025-2026

Executive Summary The Police, Fire and Crime Commissioner for Cumbria (the CCFRA) is responsible for ensuring business is carried out in accordance with the law and proper standards, that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

To meet this overall responsibility, the CCFRA has put in place proper arrangements for overseeing what we do. These arrangements are intended to make sure that we do the right things, in the right way and are fair, open, honest and accountable.

Our arrangements for governance are set out within a Code of Corporate Governance ('The Code'). The Code explains the way the CCFRA governs and the frameworks that are in place to support the overall arrangements for fulfilling his functions. The Code of Corporate Governance is published alongside the Annual Governance Statement on the CCFRA's website at www.cumbria-pcc.gov.uk

This Annual Governance Statement (AGS) describes how the CCFRA has followed The Code. It also meets the requirements of regulation 6(1) and 10(1) of the Accounts and Audit Regulations 2015. The regulations say that we must prepare and publish an Annual Governance Statement (AGS) to accompany the CCFRA's statement of accounts. The Statement also allows the Fire and Rescue Service to demonstrate how through its governance, processes and meeting structures it contributes to the CCFRA discharging their statutory responsibilities;

Our assessment of effectiveness

The key systems and processes that comprise the CCFRA's governance arrangements for 2025-26 have been guided by the seven core principles of Corporate Governance from the CIPFA/Solace Governance Framework applicable to the 2025-26 financial year, including the updated 2025 addendum guidance. This is the standard against which all local government bodies, including police, should assess themselves.

The CCFRA has responsibility for conducting, at least annually, a review of the effectiveness of their governance framework including the system of internal control. The review of effectiveness is informed by the work of Chief Officers and senior managers who have responsibility for the development and maintenance of the governance environment. The review process comprises:

- A cyclical detailed review of the key documents within the CCFRA's governance framework.
- A review of the governance arrangements in place to support each core principle, culminating in an updated Code of Corporate governance.

- A review of what has happened during the past year to evidence how the governance framework has been complied with.
- A review of the effectiveness of the arrangements for Internal Audit. The review is supported by consideration of the opinion of the Head of Internal Audit, as set out in their annual report and summarised below.
- A review of the effectiveness of the Joint Audit Committee against CIPFA guidance on Audit Committees.

The following Annual Governance Statement demonstrates how the CCFRA has complied with the governance framework set out within the Code, to meet of each of the seven principles of good governance.

- A: Integrity, ethics and the rule of law
- B: Openness and stakeholder engagement
- C: Defining sustainable outcomes
- D: Determining interventions
- E: Capacity and capability
- F: Risk management and internal control
- G: Accountability and transparency

The Annual Governance Statement is published alongside the Statement of Accounts and incorporates an action plan of planned future improvements for governance arrangements.

Progress has been made on addressing the issues raised in the Annual Governance Statement for 2024-25. During 2026/27 we will continue to monitor the implementation of any outstanding or newly identified actions.

Overall Summary

Principle A: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

How we meet the requirement - In summary, the CCFRA has in place a well-established governance framework to promote good behaviour and high standards. This includes Codes of Conduct, registers of interests, and rules around gifts and hospitality. These arrangements are embedded through induction processes and supported by a suite of policies.

The Chief Executive, in their role as Monitoring Officer, plays a central role in promoting and upholding ethical standards across the organisation. This is supported by robust scrutiny and governance arrangements, which provide assurance that ethical standards are consistently applied.

The CCFRA also has arrangements in place to ensure it follows the law and regulations. The Monitoring Officer oversees this, with support from legal services when needed. Financial spending is regularly reviewed through internal boards and external oversight, helping to ensure money is managed properly and the organisation remains accountable.

The Corporate Governance Framework (CGF) was independently reviewed during 2025/26 by CIPFA. The review concluded that the CGF was substantial with four specific gaps to be addressed to improve its content. These were, inclusion of clauses to cover and sustained absence of key personnel, e.g. S.151 Officer, ensuring documentary alignment to ensure service documents are brought into line with commissioner approved decisions and documents, ensuring engagement by the S.151 at key meetings is representative and ensuring the CGF is updated to reflect current meeting structures.

Principle B: Ensuring openness and comprehensive stakeholder engagement

How we meet the requirement – In summary, the CCFRA is open and transparent in how it works and makes sure it communicates clearly with the public. It publishes important information such as decisions, financial details and performance information so people can see what is happening and hold the organisation to account.

We listen to the public and partners in different ways and use what they tell us to help shape our decisions and future plans.

Decision-making is supported by structured templates, which explain the reasons behind decisions, any risks involved, and the expected outcomes. This helps ensure decisions are documented and easy to understand.

The Service delivers comprehensive stakeholder engagement, either regularly as part of its prevention and protection programme, raising awareness as part of targeted campaigns or when delivering specific projects.

Principle C: Defining outcomes in terms of sustainable economic, social and environmental benefits

How we meet the requirement: In summary, the CCFRA sets clear priorities through the Police, Fire and Crime Plan, which is based on what the public and partners say, as well as local needs and risks. Progress is reported each year via an annual report so people can see what has been achieved. This is complemented through the Service delivering against its CRMP.

Governance and accountability arrangements such as internal Executive Boards and Public Accountability Conferences make sure decisions are based on good financial and performance information, and that money is used wisely and in line with the CCFRA's priorities.

We work to make sure services are fair and accessible. Decisions about services are based on need, legal requirements and working with partners, especially to support victims and vulnerable groups. Funding is targeted at projects that reduce crime and improve outcomes for communities. Equality Impact Assessments are used to make sure services are inclusive.

We also work closely with partners and follow a clear approach to commissioning services. This includes joint procurement and a focus on social value, so services not only offer value for money but also bring wider benefits to communities.

Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes.

How we meet the requirement: In summary, the CCFRA has good systems in place to make sure we plan properly and use our resources to achieve our goals.

We plan both short-term and long-term through our Medium-Term Financial Plan (MTFP). This links our money, priorities and services together, so we are focusing resources on what matters most. We review this every year to reflect any changes, and senior leaders regularly check progress at Executive Board meetings.

We also have clear rules and structures that make sure money and resources are used for the right priorities. Senior leaders regularly review spending and performance to make sure everything is on track and delivering value for money.

Our performance is closely monitored through regular meetings, performance indicators, and accountability sessions. This helps us spot issues early and act quickly to stay on track with our goals.

When we buy services or commission work, we also consider social value, making sure we deliver wider benefits for the community, not just the core service.

The introduction of a new meeting structure and risk based approach allows the Service to deliver against its priorities and support the CCFRA in overseeing delivery within Cumbria.

Principle E: Developing the entity's capacity, including the capability of its leadership and the individuals within it

How we meet the requirement: In summary, the CCFRA have clear roles, good leadership, and strong support in place so people can do their jobs well.

Roles and responsibilities are clearly defined, including for senior officers, so everyone knows what they are accountable for. Key leaders work together and are involved in decision-making to make sure things are done properly, legally, and with good financial oversight. Specific executive leadership training is made available to senior officers within the Service.

We follow recognised standards for financial management, with the Chief Finance Officer playing a central role and staying up to date through professional development.

Staff are supported through induction, training, and regular reviews, helping them build skills and improve. Members also receive training to help them carry out their responsibilities. A workforce plan and investment in Organisational Development have allowed the Service to develop leadership at all levels.

We make sure we have the right people and structure in place to deliver our plans and priorities. We also support learning and wellbeing, with access to training, regular team meetings, and services like occupational health to help staff stay healthy and work effectively.

Principle F: Managing risks and performance through robust internal control and strong public financial management

How we meet the requirement: In summary, the CCFRA has strong systems in place to manage risk, control how we work, and make sure money is used properly.

We manage risk well by reviewing it regularly, with clear ownership and oversight from senior leaders and the Joint Audit Committee. We also manage risks with partners, making sure shared work is properly monitored and controlled. A similar approach is adopted by the Service following a comprehensive review.

We manage our finances carefully by linking spending to our priorities and reviewing performance regularly, with oversight from the Chief Finance Officer

The service and ourselves have good internal controls, including data protection, asset management, and clear procurement processes to ensure everything is done safely, legally, and efficiently.

We regularly review performance and risk, using our boards, internal audit and public meetings to check progress and act where needed.

The CCFRA welcomes challenge, with independent scrutiny from audit committees and panels that help hold us to account and improve what we do.

The 2026/27 budget setting process undertook in 2025/26 highlighted in the S.151 Officer's statutory S.25 statement that there would be a significant recurring savings requirement to be found from 2026/27 and that reserves would not meet the minimum prudent level as determined by the S.151 Officer's risk assessment. Subsequent events in 2026/27 saw a revised budget presented and approved by the Commissioner in August 2026, that highlighted a lower savings requirement, with all savings being delivered. However, although reserves were improved, they were still under the prudent minimum level for much of the MTFP planning period.

Principle G: Implementing good practice in transparency, reporting and audit to deliver effective accountability

How we meet the requirement: In summary the CCFRA have clear arrangements in place to support transparency, reporting and accountability.

We respond to external challenge from auditors, inspectors and scrutiny panels. We take their feedback seriously, develop action plans, and track progress through our governance boards and audit committee. This approach is used by the Service when responding to HMICFRS and other external challenge, for example in response to the Grenfell Tower Inquiry

We use learning to improve. Recommendations from audits and inspections are regularly reviewed and monitored to make sure changes are made and improvements happen.

We are open and accountable in our partnerships. We manage contracts and partnerships carefully, with regular monitoring of performance, outcomes and spending. We also work with partners through groups like Safer Cumbria to ensure shared accountability.

We are transparent with the public. We publish key information on our website and use meetings such as Public Accountability Conferences to openly review our performance. We also have strong independent oversight with arrangements such as the Joint Audit Committee and Community Scrutiny Panel to provide challenge and assurance that our governance and controls are working properly.

Head of Internal Audit Opinion

The overall opinion for the period 1st April 2025 to 31st March 2026 provides Moderate Assurance, that there is an adequate system of internal control, however, in some areas weaknesses in design and/or inconsistent application of controls puts the achievement of some of the organisation's objectives at risk.

This opinion is provided in the context that Cumbria Fire and Rescue Service like other organisations across the public sector is continuing to face a number of challenging issues and wider organisational factors particularly with regards to the proposed changes to national and local bodies and the corresponding uncertainty this causes, ongoing financial challenges and increasing collaboration across organisations and systems.

This is MIAA's first year as the organisation's Internal Auditors. The strategic risk framework, together with the outcomes from core, mandatory and risk-based reviews and the organisation's response to the implementation of internal audit recommendations are key elements in informing our overall opinion. The profile of risk based internal audit reviews completed during the year presents a varied picture, with assurance opinions broadly split across Substantial, Moderate and Limited. Across the reviews undertaken, this has highlighted themes, including that generally, controls needed to be strengthened including the updating and embedding Policies and Procedures.

With regards to the Senior Leadership Team, 2025/26 has seen the first full financial year overseen by the current Chief Fire Officer, there has also been a reorganisation of the Strategic Leadership Team during the year with the appointment of two new Assistant Fire Officers and internal promotions to Area Manager who have Strategic responsibilities.

In July 2025 HMICFRS published their latest inspection report on the service. Five out of the eleven areas received a good graded judgement, these were understanding fire and risk, public safety through fire regulation, responding to fires and emergencies, responding to major incidents and future affordability. The remaining six areas of preventing fire and risk, best use of resources, promoting values and culture, right people, right skills, promoting fairness and diversity and, managing performance and developing leaders received a requires improvement judgement. The Service have been working on the recommendations and resulting actions during the year. A further inspection is due to take place in 2026/27.

A new Police, Fire and Crime Plan for 2025 – 2029 was published, which sets out how the Police, Fire and Crime Commissioner will work with the Service and sets out five priorities and key objectives to deliver the plan.

Compliance with professional standards: In providing this opinion we can confirm continued compliance with the definition of internal audit (as set out in your Internal Audit Charter), code of ethics and professional standards. We also confirm organisational independence of the audit activity and that this has been free from interference in respect of scoping, delivery and reporting.

Principle A: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

Evidence

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
We must ensure that both members and officers behave with integrity and in line with clearly defined ethical standards, including appropriate management of conflicts of interest, gifts and hospitality and adherence to codes of conduct. Sector requirements include the Core Code of Ethics for Fire and Rescue Services - England	• All CCFRA staff sign up to a Code of Conduct. This is included in any staff induction pack, and all staff are required to read and sign up to it. Ethical awareness is included within the induction training programme. • Members of the Community Scrutiny Panel, the Joint Audit Committee and volunteers all sign a Code of Conduct as part of their appointment process. • All staff annually complete a register of interests. The PFCC and Executive Team's interests are published on the CCFRA website. This process is replicated within senior management with the Fire Service • The PFCC and staff complete a monthly gifts and hospitality register which is published on the CCFRA website. • The Community Scrutiny Panel promotes ethical values within the CCFRA, Constabulary and Fire Service • During 2025-26 the Panel have carried out dip sample processes and thematic inspections for a number of different areas of business. In relation to Fire they reviewed misconduct and workforce complaints, employee absences, civil claims and DBS checks.		

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
We must have arrangements in place covering the ethical behaviour of external service providers	• The process of commissioning services and awarding of grants present a potentially high risk with regards to integrity. Grant Regulations are in place to ensure that grant awards are made in a fair, transparent and consistent manner and that appropriate conditions are attached to safeguard public money. The Grant Regulations were reviewed in 2023, and the conclusions were reported to the Joint Audit Committee in November 2023. • The Procurement Act 2023 was implemented on 24th February 2025 and introduced significant changes to public procurement rules. The Joint Procurement Regulations were reviewed in 2026 and presented to the Joint Audit Committee. • The Service benefits from the expertise provided by the Constabulary when it comes to commissioning external Service Providers.		
We must have arrangements to support whistleblowing	• Anti-Fraud & Corruption arrangements were last considered in 2025. They include mechanisms for confidential reporting and whistleblowing. The CCFRA reports on the effectiveness of these arrangements on an annual basis to the Joint Audit Committee. • The CCFRA website has information on how members of the public can make complaints regarding different staff, officers, members and volunteers. Any complaints relating to the PFCC are referred to the		

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
	Police, Fire and Crime Panel and information published on our website. • Following the Spotlight report, confidential whistleblowing arrangements have been commissioned within the Fire Service		
We must demonstrate how compliance with laws and regulations and internal policies and procedures is ensured, and arrangements to ensure expenditure is lawful	• In 2025, the CCFRA appointed a Head of Legal, who provides dedicated legal support to both the CCFRA and the Cumbria CCFRA Fire & Rescue Authority. • The Chief Finance Officer (Section 151 Officer) is responsible for the proper administration of the financial affairs of the CCFRA and Fire & Rescue Service. Robust financial management arrangements are in place, with regular financial monitoring reports aligned to the budget setting and financial planning cycle. These reports are presented internally to the Executive Board Fire, and externally to the Police, Fire and Crime Panel, ensuring appropriate scrutiny and transparency. • Formal approval of the annual budget and council tax precept is undertaken by the CCFRA through the Public Accountability Conference, providing clear accountability and oversight of financial decision-making.		

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
We must demonstrate how breaches of ethical arrangements, laws, regulations and procedures are addressed and learning adopted	• The Chief Executive performs the role of Monitoring Officer. They ensure that the CCFRA and CCFRA carry out their roles in line with legislation. They are supported by a Head of Legal. • A Professional Standards and Legal Board was established for Fire in 2026, providing oversight of complaints, conduct matters, enforcement activity and prosecutions, in line with the statutory responsibilities of the Fire Authority. These arrangements strengthen governance oversight and provide assurance that professional standards are maintained, and ethical conduct is consistently upheld across both the fire service.		
We must ensure all those in governance roles and senior managers demonstrate their leadership of an ethical culture	• The CCFRA ensures that those in governance roles and senior management demonstrate leadership of an ethical culture through a well-established framework of governance arrangements. • The Joint Corporate Governance Framework and Scheme of Delegation clearly define roles, responsibilities and expected standards of conduct, providing a robust foundation for accountability and ethical decision-making. • The Corporate Governance Framework was independently reviewed during 2025/26 and found to be substantial with four specific gaps in coverage identified.	The review of the corporate governance framework identifies 4 specific improvements: • Sustained absence of key individuals • Documentary alignment • Engagement while financial positions are	

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
	These arrangements are supported by established governance structures, including internal boards and external scrutiny, which provide assurance that ethical standards are consistently upheld and are operating effectively across the organisation.	being developed and Inclusion of changes in decision making boards since the CGF was published	

Principle B: Ensuring openness and comprehensive stakeholder engagement

Evidence

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
We must demonstrate how we ensure that decisions are made in the public interest and the rationale for decisions is recorded	- The CCFRA has a decision-making framework and policy, and it publishes key decisions. These can be viewed on the CCFRA website. - A pro-forma decision template is in place for the CCFRA to use. There is a requirement to include all information, rationales, risks, financial and legal issues. - Minutes from meetings illustrate discussions and rationales for decisions made.	In 2026, a review of the decision-making framework and associated processes will be undertaken to strengthen existing arrangements, ensuring they remain effective, proportionate and aligned with	

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
	• There are agreed timescales for the publication of information (including minutes and decisions). • In the last year, the CFRS meeting structure has been reviewed to ensure the correct decision-making forums are identified.	organisational needs, and continue to support effective, transparent and accountable decision-making.	
We must demonstrate how we achieve expected standards of openness and transparency, including a culture of internal challenge and self-assessment	• The CCFRA publishes information on its website in line with the Elected Local Policing Bodies (Specified Information) Orders of 2011, 2012, 2013 and 2018 and guidance provided by the Information CCFRA. This is demonstrated, documented and communicated through an information publication scheme that ensures all aspects of key information are made public. • Examples of information published are – ○ agendas and reports of public meetings, ○ guidance on the CCFRA's funds, ○ freedom of information requests, ○ financial information and details of key decisions. • The CCFRA produces an Annual Report of the CCFRA's activities and achievements in the previous 12 months. • The CCFRA and Service have an established process for receiving and responding to Freedom of Information Requests in line with specified timescales. An approved		

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
	publication scheme is maintained on the CCFRA website.		
We must demonstrate the arrangements for consultation and engagement with citizens, service users and stakeholders and how these inform our decision-making	• Engagement over the last two years has been comprehensive and flexible, providing a wide range of opportunities so that the CCFRA can engage and listen to the public, service users and stakeholders. The approaches continue to develop to meet the changing needs of how people like to communicate, especially the impact of social media. • In December 2025, the CCFRA undertook a public consultation to seek the views of local residents on a proposed increase to the council tax precept. The findings from this consultation have been used to inform the budget setting process. • The CCFRA logs all quality-of-service issues that are raised with the CCFRA, these are tracked and escalated to the Chief Fire Officer where appropriate. • This feedback is also used by the Fire Service to assess what lessons can be learned from examples of poor or unsatisfactory service, to make improvements. • The CCFRA seeks assurance from Chief Fire Officer that their organisation is dealing with the concerns raised via all quality-of-service issues through his internal Executive Board for Fire		

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
	• Reports to the Community Scrutiny Panel and Executive Boards enables the CCFRA and CCFRA Executive Team to have oversight and scrutiny of these arrangements. • We also engage with partners when delivering our Commissioning Strategy, particularly to make sure the right support is in place for victims. For example, we have secured additional funding and worked with partner organisations to decide how it should be used based on local needs. Through these partnerships and funding decisions, we make sure that what people and organisations tell us directly influences how services are designed, funded and delivered.		
We must demonstrate the ways in which we communicate with the community and stakeholders	• CFRS has a comms strategy that outlines the approaches taken. Extensive use is made of social media linked to the NFCC campaign calendar • Targeted campaigns also employ Face to Face, Education activity, Station open days and media involvement. • Post serious fires the Service carries out Hot strikes to provide reassurance, and through its prevention and protection activity is constantly engaging with individuals and business owners.		

Principle C: Defining outcomes in terms of sustainable economic, social, and environmental benefits

Evidence

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
We must demonstrate how we establish our vision, target outcomes and associated long-term plans to deliver sustainable outcomes	• Each CCFRA is required, for the duration of their term of office, to publish a Police, Fire and Crime Plan. This Plan is informed by the results of public and partner consultation, as well as an understanding of crime, fire and community safety trends and emerging issues. A new Police, Fire and Crime Plan was launched on 8 January 2025, setting out the CCFRA's priorities for the current term and is published on the CCFRA website, ensuring transparency and accessibility. • The CCFRA also produces an Annual Report, which provides a clear account of performance and progress against the objectives set out in the Police, Fire and Crime Plan. This supports accountability by demonstrating what has been delivered during the year and how outcomes align with the CCFRA's strategic priorities • The Fire Service produces a Community Risk Management Plan, which must take account of the Fire Plan, and sets out its vision over a four year period.		
We must demonstrate our decision-making arrangements and how we ensure consideration	• The CCFRA has clear decision-making arrangements supported by an established accountability framework and governance structures. The CCFRA holds regular Public Accountability Conferences, which provide a		

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
and demonstration of value for money and best value	formal mechanism for reviewing performance, delivery against key priorities, and the budget setting process. These arrangements ensure that decision-making is transparent and informed by both financial and performance considerations. • This is further supported by a number of internal boards, which enable effective oversight of decision-making across the Fire & Rescue Service. The overarching Executive Board provides a strategic forum through which the CCFRA maintains oversight of fire in Cumbria, working with senior officers to review key issues, assess performance and ensure that resources are being used effectively. • These arrangements ensure that decisions are subject to appropriate scrutiny and challenge, and are informed by robust financial and performance information. This supports the effective consideration and demonstration of value for money and best value, ensuring that resources are allocated efficiently and aligned with service priorities.		
We must demonstrate we have arrangements to achieve fair access to services	• The Partnerships and Commissioning Manager ensures that the services commissioned are consistent with the CCFRA's objectives as set out in the Police, Fire & Crime Plan. • The CCFRA sits on county wide boards and groups which gives it the ability for it to influence positively.		

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
	Equality Impact Assessments where required are completed and published		
We must demonstrate our strategic approach to commissioning across our entity and our partnerships and collaborations	To support procurement and commissioning activity, the CCFRA, Constabulary and Fire have in place Joint Procurement Regulations and a Social Value Policy, incorporating a modern slavery statement.		

Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes.

Evidence

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
We must demonstrate arrangements for medium and short-term service planning, supported by projects and programmes, to ensure alignment to our vision and objectives	• The CCFRA has a well-established Medium-Term Financial Planning (MTFP) process, which integrates financial planning with corporate and service planning to ensure that resources are aligned to the delivery of the CCFRA's vision and strategic objectives. The MTFP supports both medium and short-term planning by linking budget setting, capital investment decisions, and service priorities, ensuring that resources are directed to key projects and programmes that support delivery. • The MTFP is reviewed annually to reflect changes in corporate priorities and the external environment (i.e., government funding allocations and grants) and directly informs the development of the Capital Programme. The planning process is embedded within governance arrangements, including Executive Board Police and Fire, where regular financial and performance reports are presented to the CCFRA for consideration, challenge and oversight. These arrangements ensure that planning is dynamic, aligned to organisational priorities, and supports effective delivery of outcomes • A new Planning / Project methodology has been adopted by the Service and training in project management provided across the workforce		

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
We must ensure that budgets and resources align to the delivery of our objectives	• Funding arrangements, together with the Corporate Governance Framework and Scheme of Delegation, provide a structured basis for decision-making, ensuring that financial and resource allocation decisions are aligned with the delivery of objectives. • The CCFRA operates an established governance structure, including internal Executive Boards for both Police and Fire, which are chaired by the CCFRA. These forums enable the review of financial and performance information, ensuring that budgets and resources are directed appropriately, aligned to service priorities, and support the effective delivery of outcomes and value for money. • The Service has established a Finance and Efficiencies Board, under SLT, to ensure that budgets and resources align and are discussed together rather than in isolation		
We must demonstrate how we use self-assessment and continuous improvement to achieve value for money	• Creation of finance and efficiencies board. Efficiency and productivity plan now the responsibility of a named individual and a specific agenda item. • Submission of CiPFA return and access to benchmarking data. • We undertaken benchmarking analysis of the HMICFRS Value for Money Profiles to ensure		

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
	expenditure is consistent with other fire and rescue services. This was reported to the Joint Audit Committee in March 2026.		
We must demonstrate performance management arrangements to ensure continued alignment to our objectives	• The CCFRA has well-established internal accountability boards to help drive and monitor the efficiency and effectiveness of the Fire Service. They provide a structured framework to monitor performance and enable senior officers from the CCFRA and Fire Service to work together to review performance against key priorities, assess emerging issues and risks, and identify appropriate actions to support delivery, including the effective use of resources. • This is support by a formal performance framework, which measures a suite of key performance indicators (KPI) on a regular basis, providing ongoing oversight into performance and progress against objectives. • During 2025-26 the CCFRA continued to hold the Chief Fire Officer to account through his Public Accountability Conferences. These forums provide oversight of performance and delivery, with the CCFRA receiving assurance across key areas of policing and ensuring that performance remains aligned to strategic priorities. • Internally the Fire Service has a Performance Management Framework that assures the right information is available to support informed decision making.		

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
	Regular performance reports are authored against the Services CRMP and HMICFRS AFIs.		
We must demonstrate arrangements for the achievement of social value in commissioning, procurement and contracting	- The CCFRA has a Procurement and Commissioning Strategy, supported by financial regulations and contract standing orders. Which provides a clear framework to ensure that procurement activity delivers value for money and best value. The Strategy also ensures that obligations to stakeholders are met by incorporating clear social, economic, and environmental responsibilities into commissioning activity. - As part of the procurement process, consideration is given to wider social, economic, and environmental benefits. The Public Services (Social Value) Act supports this approach by enabling the CCFRA to secure greater value from procurement, engage with local providers in the design and delivery of services, and encourage innovation to improve service outcomes. - The Service is in receipt of Procurement support from the Constabulary that ensures that Social Value is considered where appropriate. All formal frameworks used by the Service include the concept of Social Value in their award criteria.		

Principle E: Developing the entity's capacity, including the capability of its leadership and the individuals within it

Evidence

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
We must ensure we have member and officer protocols and clarity over roles and responsibilities, including schemes of delegation	• Governance roles and responsibilities are clearly defined, with statutory officer functions embedded within the Corporate Governance Framework, including a Scheme of Delegation. • The Corporate Governance Framework was independently reviewed during 2025/26 and found to be substantial with four specific gaps in coverage identified.	The National Framework is being revised to include a model scheme of delegation. This is currently being consulted on, and will be considered once published.	
We must demonstrate application of the Code of Practice on Good Governance for Local Authority Statutory Officers	• The CCFRA demonstrates compliance with the Code of Practice on Good Governance for Local Authority Statutory Officers through the clearly defined roles, responsibilities and governance arrangements for its statutory officers, including the Head of Paid Service (Chief Executive), the Monitoring Officer (Chief Executive) and the Chief Finance Officer (Section 151 Officer). These roles are formally established within the Joint Corporate Governance Framework and Scheme of Delegation. • The Monitoring Officer (Chief Executive) has responsibility for ensuring lawfulness and fairness of decision-making and promoting high standards of conduct, while the Chief Finance Officer ensures the		

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
	proper administration of financial affairs, financial sustainability and compliance with relevant financial regulations and codes. The Chief Executive provides corporate and strategic leadership and ensures that governance and decision-making arrangements operate effectively. • The statutory officers work collaboratively to support effective governance, and their roles are embedded within key decision-making and oversight arrangements, including Executive Boards and audit and scrutiny forums. These arrangements ensure that advice from statutory officers is integral to decision-making processes and that governance standards are consistently upheld across the organisation. • Job descriptions for all staff outline individual roles and responsibilities		
We must demonstrate how financial management roles align with: 1. CIPFA Financial Management Code (FM Code) 2. CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2015), 3. The Role of the CFO in Combined Authorities (2024) or	• The CCFRA demonstrates strong alignment with recognised best practice in financial governance through the defined role and responsibilities of the Chief Finance Officer (Section 151 Officer), in line with relevant CIPFA guidance. The Chief Finance Officer provides professional oversight, is embedded in strategic decision-making, and ensures compliance with statutory and professional requirements.		

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
The Role of Chief Financial Officers in Policing (2021), as appropriate	- Financial performance is monitored through established governance structures, providing assurance that financial management supports delivery of organisational objectives and value for money. - In addition, The Chief Finance officer continues to receive support from the Police and Crime CCFRA's Treasurer's Society (PaCCTS) and the associated technical information service. - The Chief Finance Officer and the wider Finance Team have continued to actively participate in the 'Achieving Financial Excellence in Policing' programme developed by the Chartered Institute of Public Finance and Accountancy (CIPFA)		
We must ensure arrangements are in place for the discharge of the monitoring officer function	The Chief Executive acts as Monitoring Officer, with roles and responsibilities defined within the Corporate Governance Framework and Scheme of Delegation. The Monitoring Officer provides oversight of legal compliance and governance, and is embedded within decision-making arrangements, ensuring that governance standards are upheld and the function is discharged effectively.		
We must demonstrate the arrangements in place for the discharge of the head of paid service function	The Chief Fire Officer acts as Head of Paid Service, with responsibilities defined within the Corporate Governance Framework and Scheme of Delegation. The role provides oversight of organisational management, staffing and governance arrangements,		

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
	and is embedded within decision-making processes, ensuring that the organisation is effectively structured and resourced to deliver its objectives		
We must ensure induction and development programmes meet the needs of members and senior officers in relation to their strategic roles	•The Chief Executive receives support through the Association of Police and Crime CCFRA Chief Executives (APACCE) •The Chief Finance officer continues to receive support from the Police and Crime CCFRA's Treasurer's Society (PaCCTS) and the associated technical information service. The Chief Finance Officer and the wider Finance Team have continued to actively participate in the 'Achieving Financial Excellence in Policing' programme developed by the Chartered Institute of Public Finance and Accountancy (CIPFA). •As part of the Joint Audit Committee arrangements, dedicated development sessions are delivered at each meeting to support the ongoing development of members' knowledge and skills. These sessions provide relevant information and insight on key governance topics, such as value for money profiles, to strengthen members' understanding and enhance their ability to effectively discharge their responsibilities. •Community Scrutiny Panel members receive a induction presentation upon joining the Panel, ensuring they understand their roles and responsibilities and are		

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
	equipped to contribute effectively to scrutiny and oversight arrangement. •The Service provides training to Officers in their strategic roles through the National Executive Leadership Programme.		
The organisation must demonstrate workforce planning and organisational development	•The CCFRA makes sure it has the right people, skills, and structure in place to deliver the CCFRA's priorities. Key roles and responsibilities, including those of the CCFRA, the Chief Executive and other statutory officers, are clearly defined in legislation and set out in the Corporate Governance Framework and Scheme of Delegation. This ensures everyone understands their role and responsibilities. •The organisation is structured to support delivery, with specialist roles in place, such as the Head of Estates, who manages and develops the CCFRA's estate across fire, and the Head of Legal, who provides legal advice to support lawful decision- making. •The Chief Finance Officer oversees financial planning and ensures resources are used appropriately across the CCFRA, Constabulary and Fire. •The Service has recently published its workforce plan that sets out its comprehensive approach and a skills management framework.		

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
	Investment has also been made into the head of OD role to lead on this important area of business		
We must ensure arrangements in place for learning and development, and health and wellbeing	- CCFRA Staff development is supported through a corporate training plan, which identifies both new and ongoing training needs. Delivery is facilitated through monthly extended team meetings for all staff, which are scheduled throughout the year and structured around key thematic areas. In addition, team away days are organised where specific training needs are identified. These sessions provide an opportunity to bring staff together, supporting learning and development, team building, and overall wellbeing. - The Performance Development Reviews and appraisal process provides a structured way to identify individual learning and development requirements, ensuring staff have the knowledge and skills needed to carry out their roles effectively. As part of the PDR process there is also a section where health and wellbeing is discussed. This provides an opportunity to identify any issues, agree appropriate support, and promote ongoing wellbeing. - The CCFRA has access to Occupational Health Services provided by the Constabulary. Staff can access a wide range of support services, including the ability to self-refer, which supports their health and wellbeing. This includes services such as counselling		

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
	and other wellbeing support, ensuring that staff have access to appropriate assistance to maintain their wellbeing and effectively carry out their roles. • Fire Service staff have access to exceptional Occupational Health Services provided internally. This is complimented by support provided through the Fire Fighters Charity, Mental Health first aiders and others. • The CCFRA and Fire Service have a number of policies and procedures to support staff wellbeing. These include initiatives such as the Fair Passport process and workstation assessments, which help ensure that individual needs are identified and addressed.		

Principle F: Managing risks and performance through robust internal control and strong public financial management

Evidence

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
We must ensure we have a risk management policy, strategy and arrangements in place for review	• CCFRA strategic, operational and project risks are reviewed by officers on a quarterly basis. For each risk, a designated risk owner and overall risk manager are identified to ensure clear accountability and effective management. Updates are then reported to the CCFRA Executive Team, providing oversight and scrutiny of key risks and ensuring that appropriate mitigating actions are in place. • Each CCFRA project has a risk register which is updated on a monthly basis. Any risks which score highly are also placed on the CCFRA risk registers for monitoring purposes. • The Service has recently reviewed its Risk Management framework leading to a refreshed approach, that is robust, comprehensive and allows a more thorough examination of individual risks. Each risk has a designated senior manager as owner, and a designated internal board at which that risk is discussed. • Strategic risk management arrangements are reported to the Joint Audit Committee on a six-monthly basis, providing independent scrutiny and assurance.	MIAA the internal auditors have recently carried out a review of the approach to risk management that has identified several recommendations that will be taken forward over the next financial year.	

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
	• These arrangements are underpinned by the CCFRA's Risk Management Strategy, which is reviewed on a three-year cycle. A light-touch review of the Strategy was undertaken in March 2026, with a more comprehensive review of risk management processes planned for completion by the end of 2026 to further strengthen and enhance existing arrangements.		
We must demonstrate how financial management arrangements align with the Financial Management Code	• The CCFRA demonstrates that its financial management arrangements are aligned with the principles of the CIPFA Financial Management Code (FM Code). Financial planning and management are supported through a well-established Medium-Term Financial Planning (MTFP) process, which integrates financial and service planning to ensure resources are aligned to the delivery of the CCFRA's priorities. • The Chief Finance Officer (Section 151 Officer) provides professional oversight of financial management, ensuring compliance with statutory requirements, sound financial governance, and the effective use of resources. Regular financial monitoring and reporting through internal Executive Boards (along with the Budget Public Accountability Conference held in February ensure that financial performance remains under review and supports effective decision-making and value for money.		

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
We must demonstrate internal control arrangements including: 1. Cyber, AI and information security arrangements 2. Information governance 3. Asset management 4. Procurement and contract management	• The Service maintains robust internal control arrangements across key areas of governance: 1. Cyber, AI and information security arrangements are supported through a comprehensive Service Level agreement with Cumberland Council 2. Both CCFRA and Service have a Data Protection policy and guidance to support staff in receipting, storing and deleting data as appropriate. The Service has a dedicated Data Protection Officer and named SIRO. The CCFRA also has a joint Data Protection Officer with Cumbria Constabulary. Any identified data breaches notified to, or within, the CCFRA are highlighted to the Joint DPO to assess and advise of any course of action to be taken. CFRS has a number of data sharing arrangements in place to facilitate data sharing with key partners (i.e. local authorities, NHS, oxygen suppliers, north west fire control) and third parties. We regularly carry out DPIAs where new technologies or new processing of personal data is being undertaken. The DPIAs will identify if a data sharing agreement is required. The Service has a dedicated information governance officer who ensures that data sharing agreements are in place where required and DPIAs are undertaken		

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
	which demonstrates that we are aware of the legal requirements imposed on us in legislation and the actions we need to take to address those requirements. We are putting in place a number of key workstreams as part of a comprehensive information governance framework that will demonstrate compliance with good information governance and data protection law. This includes a training package to communicate and embed the framework and sound data protection practice. 3. Oversight of Asset Management across policing and fire is provided by the Head of Estates, ensuring that assets are managed efficiently and aligned with organisational priorities and value for money considerations. This is supported by the Estates Working Group, which meets on a bi-weekly basis. 4. The CCFRA operates a Procurement and Commissioning Strategy, supported by financial regulations and contract standing orders, which ensures that procurement activity is transparent, compliant and delivers best value. The CCFRA shares a Joint Head of Procurement with Cumbria Constabulary, who is responsible for the		

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
	delivery of the Strategy. This role is supported by a dedicated team that provides advice, guidance and support to the CCFRA, the Constabulary and the Fire & Rescue Service. The Procurement & Commissioning Strategy is subject to governance oversight by the Joint Audit Committee. Dedicated commissioning support to the Service is provided through an arrangement with the Constabularies Head of Commissioning.		
We must ensure assurance frameworks across the three lines. The framework should set out how the leadership team obtains its assurance, including from management, risk and compliance arrangements, and internal audit	• Internally, Organisational leads are aware of the risks they are responsible for under the risk framework, and have access to performance information to identify emerging issues • Corporate functions are in place (Legal, Finance, Performance, etc) to support the organisation in identifying and rectifying issues. • Through governance oversight at Executive Team Gold, Executive Board Fire, Public Accountability Conference, Joint Audit Committee and Community Scrutiny Panel.		
We must ensure internal audit arrangements in conformance with the Global Internal Audit Standards in the UK public	• We use an internal audit provider that is subject to an External Quality Assessment that demonstrates appropriate conformance with requirements. This is reported through the Joint Audit Committee.		

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
sector(GIAS and the Application Note) and the CIPFA Code of Practice on the Governance of Internal Audit			
We must ensure arrangements in place for formal overview and scrutiny (as applicable)	• The overview and scrutiny functionality provided through the CCFRA in the form of JAC, PAC and Executive Board Fire ensure that the Service is held to account across a wide range of issues • Fire & Rescue provides quarterly risk updates through the Executive Board Fire. These arrangements ensure that strategic risks are regularly reviewed, subject to appropriate oversight and challenge, and effectively managed. • Performance is subject to regular oversight through established governance forums. Where areas require further focus, detailed reports are developed to provide deeper analysis of specific issues.		
We must demonstrate facilitation of internal and external challenge	• Strategic risks are presented to the Joint Audit Committee (JAC) on a six-monthly basis. This provides independent scrutiny and assurance that the CCFRA's risk management processes and Services process are being effectively managed. • Performance is subject to regular oversight through the CCFRA's Public Accountability Conferences, where		

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
	they holds the Chief Fire Officer to account. At each meeting, the CCFRA receive a detailed report outlining overall performance and delivery against strategic priorities. Thematic reports are also presented to provide more detailed analysis and insight into specific areas of performance to enable enhanced scrutiny and challenge. • During 2025/26, the CCFRA received a range of thematic reports covering amongst others Grenfell Tower Enquiry, Assisting other Agencies, Progress against HMICFRS AFIs. • The Community Scrutiny Panel continues to dip-sample and monitor, and receive reports on specific areas of activity, such as complaint handling, misconduct cases, grievances and sickness. Any issued raised by the Community Scrutiny Panel are feedback to the CCFRA, and Chief Fire Officer through the relevant Executive Board.		
We must demonstrate undertaking the core functions of an audit committee, as identified in Audit Committees: Practical Guidance for Local Authorities and Police (CIPFA, 2022)	• Our Joint Audit Committee has Terms of Reference that follow the CIPFA guidance on the workings of an appropriate audit committee		
We must ensure counter fraud and anti-corruption is developed and	• Robust arrangements for Anti-Fraud and Corruption are in place. These are presented to the Joint Audit		

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
maintained in accordance with the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014)	Committee and approved. The CCFRA provides an annual report to the Joint Audit Committee on the effectiveness of these arrangements. • The Service on behalf of the CCFRA participates in the annual National Fraud initiative, completing a fraud risk assessment each financial year. • Following a MIAA Audit, new processes are in place regarding corporate credit card handling		
Governance, risk and control arrangements across companies, partnerships, collaborations and arm's length bodies	• The CCFRA identifies risks with partners, through contract management and project management processes. There is an escalation process to the operational and strategic risks registers which are monitored by the CCFRA Executive Team. • As part of its Cat 1 emergency service responsibility, the Service is an active participant in the Local Resilience Forum (Chaired by the CFO) and is part of a trailblazer programme to embed a more collaborative way of working across the county • The Service has identified several high risk locations across the county and has in place comprehensive MOUs with organisations including BAE and Sellafield. • Section 13 / 16 arrangements in place with all neighbouring services		

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
We must demonstrate internal governance and assurance standard (fire services only)	• Currently delivery against Fire Standards is not fully embedded across the Service. Whilst the Fire Standard and the AGS should compliment each other it is possible that gaps remain • MIAA are in the process of carrying out an audit against the standard.	Following the completion of the MIAA audit, the service will work up an action plan against any recommendations, to be monitored through JAC.	

Principle G: Implementing good practice in transparency, reporting and audit to deliver effective accountability

Evidence

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
We must demonstrate arrangements in place for the timely response and support to the work of external audit, internal audit and other inspection or regulatory action	• We have built relationships with external agencies that inspect us and meet all deadlines for the publication of key information, such as the statement of accounts. • Regular monthly meetings held with MIAA to facilitate internal audit. • The Service has a nominated SLO to link in with HMICFRS. All AFIs have a nominated owner and regular updates presented to the CCFRA.		
We must demonstrate our approach to welcoming external challenge and implementing recommendations	• External challenge is received from a range of sources, including external audit, HMICFRS inspections and the Police, Fire and Crime Panel. These provide independent review, challenge and feedback on performance, governance arrangements and service delivery, ensuring transparency and accountability. • The CCFRA responds to findings and recommendations. Action plans are developed to address recommendations, with progress monitored through Executive Board Fire and the Joint Audit Committee. This ensures that recommendations are appropriately considered, implemented and subject to ongoing scrutiny.		

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
	• In addition, scrutiny panel feedback provides further opportunities for challenge and learning and are reported back to the CCFRA and Chief Constable via Executive Board Fire. • Fire are subject to several national action plans, such as the Grenfell Tower Inquiry. Regular feedback on our progress is provided nationally and is subject to challenge.		
We must demonstrate how learning and improvement are actioned	• Implementation of recommendations arising from the internal audit plan, external audit reports and HMICFRS are monitored by the Joint Audit Committee at each meeting.		
We must demonstrate how transparency and accountability are maintained across collaborations and arm's length bodies, such as trading companies and joint ventures	• Collaborative activity, including commissioned services and partnership working, is supported by clear contract management arrangements. These ensure that services delivered on behalf of the CCFRA are monitored against agreed outcomes, performance measures and financial commitments. • Regular performance reporting and contract review processes provide assurance that delivery is effective, resources are used appropriately, and contractual terms and conditions are being met. • Partnership working is further supported through forums such as Safer Cumbria, where the CCFRA works		

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
	alongside key partners to address criminal justice and community safety priorities. • Chaired by the CCFRA, Safer Cumbria provides a structured framework that enables joint oversight and challenge across key priority areas, support the monitoring of performance, and ensures shared accountability across agencies. This ensures that collaborative activity is aligned to agreed objectives and delivers intended outcomes. • Transparency is maintained through clear reporting and engagement with stakeholders, while accountability is reinforced through established governance boards and scrutiny arrangements. These arrangements ensure that collaborative activities are subject to appropriate challenge and review, and that responsibilities and expectations are clearly understood by all parties. • The CCFRA is a director on the company responsible for NWFC. Supported by the Service, they regularly attend meetings to hold those responsible accountable for delivery.		
We must demonstrate that accountability to the public and stakeholders is supported by clear assurance and ensures core	• The CCFRA demonstrates accountability to the public and stakeholders through a well-established accountability framework, supported by clear governance, assurance and scrutiny arrangements		

Governance Requirement	Evidence / Source of Assurance	Improvements/Updates	Effectiveness, including RAG
areas are covered to enable better accountability in practice	• This framework includes structured processes such as Public Accountability Conferences, Executive Boards for Policing and Fire, and scrutiny panels, which collectively provide oversight and scrutiny of performance, financial and risk management and service delivery. These forums ensure that key areas of activity are regularly reviewed and that the CCFRA can hold the Chief Fire Officer to account in a transparent and structured manner. • In addition, independent scrutiny is provided through arrangements such as the Joint Audit Committee and external panels, ensuring that governance and control arrangements are robust and operating effectively. • Engagement with the public and stakeholders is embedded through consultation processes, scrutiny panels and the publication of key information, supporting openness and transparency. • All these mechanisms are used to inform decision-making and drive continuous improvement. • The CCFRA's website remains the central place for all information to be accessed.		